IAC Ch 2, p.1

**701—2.3(421,17A)** Form of appeal. The written notice of appeal shall contain a caption in the following form:

## BEFORE THE STATE BOARD OF TAX REVIEW HOOVER STATE OFFICE BUILDING DES MOINES, IOWA

NOTICE OF APPEAL DOCKET NO. (Docket No. is assigned by Board)

The notice of appeal shall substantially state in separate numbered paragraphs the following:

- 1. The appellant's name and legal residence;
- 2. The date on which the director's decision, order or directive was issued;
- 3. The amount of assessment or refund denial, nature of tax, year or other period, date of assessment or refund denial, and approximate amount of total tax liability in controversy;
  - 4. A clear and concise assignment of each and every error;
- 5. A clear and concise statement of the facts upon which the affected taxpayer relies as sustaining the assignment of error;
  - 6. The relief requested;
- 7. The signature of affected taxpayer or counsel, together with address to which all subsequent correspondence, notice or papers shall be served or mailed.

The notice of appeal must be signed by the appealing party or a representative of that party and contain a certificate of service.